

2019

**Amended
Certificate
For Calendar Year 2019**

To the Clerk of BOURBON, State of Kansas
We, the undersigned, duly elected, qualified, and acting officers of
BOURBON COUNTY
certify that: (1) the hearing mentioned in the attached publication was
held;(2) after the Budget Hearing this Budget was duly approved and
adopted as the maximum expenditure for the various funds for the year.

| | | | 2019 Amended Budget | | |
|-------------------------|---------------|-------------|--|---------------------------------|--|
| | | | Amount of 2018 Tax that was Levied | Adopted 2019 Expenditures | Proposed Amended 2019 Expenditures |
| Table of Contents: | | Page No. | | | |
| Fund | K.S.A. | | | | |
| Road & Bridge | 68-5,101 | 2 | 974,751 | 2,068,944 | 2,190,843 |
| Noxious Weed | 2-1318 | 3 | 42,643 | 149,945 | 165,500 |
| Public Safety | | 4 | 1,819,040 | 1,724,847 | 1,791,405 |
| Road & Bridge Sales Tax | | 5 | | 1,160,522 | 1,246,484 |
| Emergency Man Grant | | 6 | | 17,500 | 40,000 |
| Ambulance | | 7 | | 1,020,000 | 1,180,000 |
| Totals | | xxxxxxx | 2,836,434 | 6,141,758 | 6,614,232 |
| Summary of Amendments | | 8 | | | |

Attested date: 12/31/19

Kendall [Signature]
County Clerk

Assisted by:
Diehl Banwart & Bolton, CPAs, PA
Terence L Sercer, CPA

Address:
7 1/2 East Wall Street
Fort Scott, Kansas 66701

Email:
cpasercer@dbbjb.com

[Signature]
[Signature]

Governing Body

CPA Summary

See accompanying accountants' compilation report.

BOURBON COUNTY

2019

Adopted Budget

| Road & Bridge | 2019 Adopted Budget | 2019 Proposed Budget |
|---|---------------------------|----------------------------|
| Unencumbered Cash Balance January 1 | 0 | 26,403 |
| Receipts: | | |
| Ad Valorem Tax | 946,360 | 930,091 |
| Delinquent Tax | 14,000 | 30,501 |
| Motor Vehicle Tax | 122,989 | 127,789 |
| Recreational Vehicle Tax | 1,550 | 1,696 |
| 16/20M Vehicle Tax | 8,011 | 6,996 |
| Commercial Vehicle | 2,372 | 2,985 |
| Watercraft | 923 | 730 |
| Neighborhood Revitalization | -22,083 | -23,000 |
| Special County Highway state aid | 530,352 | 543,900 |
| County Equalization aid | 36,000 | 6,308 |
| Reimbursements - Other | 15,000 | 30,000 |
| Reimbursements - Road & Bridge Sales Tax | 397,470 | 325,000 |
| Reimbursements - Special Machinery | | 50,000 |
| Reimbursements - Bridge and Culvert | | 20,000 |
| Reimbursements - Other if needed from other funds | 0 | 100,000 |
| Elm Creek fees | 15,000 | 10,000 |
| Miscellaneous | 1,000 | 1,450 |
| Total Receipts | 2,068,944 | 2,164,446 |
| Resources Available: | 2,068,944 | 2,190,849 |
| Expenditures: | | |
| Road and Bridge Department | 842,594 | 840,000 |
| Personal Services | 109,685 | 92,500 |
| Contractual Services | 746,324 | 869,000 |
| Commodities | | |
| Capital Outlay | | |
| Debt Service | | |
| Capital Leases- current | 342,318 | 353,293 |
| Capital Leases- new capital leases | | |
| Elm Creek Department | | |
| Personal Services | 22,923 | 22,000 |
| Contractual Services | 2500 | 10,000 |
| Commodities | 2,600 | 4,050 |
| Total Expenditures | 2,068,944 | 2,190,843 |
| Unencumbered Cash Balance December 31 | 0 | 6 |

CPA Summary

See accompanying accountants' compilation report.

BOURBON COUNTY

Adopted Budget

| Noxious Weed | 2019 Adopted Budget | 2019 Proposed Budget |
|---------------------------------------|---------------------------|----------------------------|
| Unencumbered Cash Balance January 1 | 0 | 1,588 |
| Receipts: | | |
| Ad Valorem Tax | 41,401 | 40,898 |
| Delinquent Tax | 1,200 | 2,060 |
| Motor Vehicle Tax | 7,524 | 9,298 |
| Recreational Vehicle Tax | 95 | 128 |
| 16/20M Vehicle Tax | 490 | 304 |
| Commercial Vehicle | 145 | 176 |
| Watercraft | 56 | 44 |
| Neighborhood Revitalization | -966 | -996 |
| Chemical Sales | 100,000 | 112,000 |
| Interest on Idle Funds | | |
| Total Receipts | 149,945 | 163,912 |
| Resources Available: | 149,945 | 165,500 |
| Expenditures: | | |
| Personal Services | 34,359 | 35,500 |
| Contractual Services | 7,436 | 8,000 |
| Commodities | 108,150 | 122,000 |
| Capital Outlay | 0 | |
| | | |
| Total Expenditures | 149,945 | 165,500 |
| Unencumbered Cash Balance December 31 | 0 | 0 |

CPA Summary

See accompanying accountants' compilation report.

BOURBON COUNTY

2019

Adopted Budget

| Public Safety | | 2019 Adopted Budget | 2019 Proposed Budget |
|---------------------------------------|--|---------------------------|----------------------------|
| Unencumbered Cash Balance January 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 1,766,058 | 1,716,369 |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20M Vehicle Tax | | | |
| Commercial Vehicle | | | |
| Watercraft | | | |
| Neighborhood Revitalization | | -41,211 | -42,464 |
| Jail fees | | | 115,000 |
| Sheriff fees | | | 2,200 |
| Miscellaneous | | | 1,200 |
| Total Receipts | | 1,724,847 | 1,792,305 |
| Resources Available: | | 1,724,847 | 1,792,305 |
| Expenditures: | | | |
| Sheriff | | | |
| Salaries | | 541,936 | 577,000 |
| Contractual | | 72,949 | 73,000 |
| Commodities | | 97,100 | 104,000 |
| Capital Outlay | | - | - |
| Debt Service on Lease Purchase | | 33,780 | 46,405 |
| Subtotal Sheriff | | 745,765 | 800,405 |
| Correctional Center | | | |
| Salaries | | 549,608 | 588,000 |
| Contractual | | 191,668 | 171,000 |
| Commodities | | 232,806 | 232,000 |
| Capital Outlay | | 5,000 | - |
| Subtotal Correctional Center | | 979,082 | 991,000 |
| Total Expenditures | | 1,724,847 | 1,791,405 |
| Unencumbered Cash Balance December 31 | | 0 | 900 |

CPA Summary

See accompanying accountants' compilation report.

BOURBON COUNTY

2019

Adopted Budget

| Road & Bridge Sales Tax | 2019 Adopted Budget | 2019 Proposed Budget |
|---------------------------------------|---------------------------|----------------------------|
| Unencumbered Cash Balance January 1 | 152,370 | 106,911 |
| Receipts: | | |
| Sales Tax Receipts | 1,080,000 | 1,140,000 |
| 0 | | |
| Total Receipts | 1,080,000 | 1,140,000 |
| Resources Available: | 1,232,370 | 1,246,911 |
| Expenditures: | | |
| Personal Services | 118,180 | 120,500 |
| Contractual Services | 139,067 | 13,500 |
| Commodities | 359,035 | 707,000 |
| Capital Outlay | 100,000 | 80,484 |
| Reimbursment- Road and Bridge | 397,470 | 325,000 |
| Debt Service | | |
| Lease purchase | 46,770 | 0 |
| Total Expenditures | 1,160,522 | 1,246,484 |
| Unencumbered Cash Balance December 31 | 71,848 | 427 |

CPA Summary

See accompanying accountants' compilation report.

BOURBON COUNTY

2019

Adopted Budget

| Emergency Man Grant | 2019 Adopted Budget | 2019 Proposed Budget |
|---------------------------------------|---------------------------|----------------------------|
| Unencumbered Cash Balance January 1 | 0 | |
| Receipts: | | |
| Ad Valorem Tax | | |
| Delinquent Tax | | |
| Motor Vehicle Tax | | |
| Recreational Vehicle Tax | | |
| 16/20M Vehicle Tax | | |
| Grant Receipts | 17,500 | 40,000 |
| Total Receipts | 17,500 | 40,000 |
| Resources Available: | 17,500 | 40,000 |
| Expenditures: | | |
| Commodities | 17,500 | 40,000 |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total Expenditures | 17,500 | 40,000 |
| Unencumbered Cash Balance December 31 | 0 | 0 |

CPA Summary

See accompanying accountants' compilation report.

BOURBON COUNTY

2019

Adopted Budget

| Ambulance | 2019 Adopted Budget | 2019 Proposed Budget |
|--|---------------------------|----------------------------|
| Unencumbered Cash Balance January 1 | 0 | |
| Receipts: | | |
| Ambulance Charges | 720,000 | 880,143 |
| Reimbursement from General Fund | 316,020 | 300,000 |
| Total Receipts | 1,036,020 | 1,180,143 |
| Resources Available: | 1,036,020 | 1,180,143 |
| Expenditures: | | |
| Personal Services | 20,000 | 42,000 |
| Contractual Services - To City of Fort Scott | 990,000 | 1,050,000 |
| Contractual Services | 10,000 | 26,000 |
| Commodities | 0 | 62,000 |
| Capital Outlay | 0 | |
| | | |
| Total Expenditures | 1,020,000 | 1,180,000 |
| Unencumbered Cash Balance December 31 | 16,020 | 143 |

CPA Summary

See accompanying accountants' compilation report.

2019

**Notice of Budget Hearing for Amending the
2019 Budget**

The governing body of
BOURBON COUNTY

will meet on the day of December 31, 2019 at 10:00 AM at County commission room, county courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed amended use of funds.

Detailed budget information is available at County clerk's office
and will be available at this hearing.

Summary of Amendments

| Fund | 2019 Adopted Budget | | | 2019 Proposed Amended Expenditures |
|-------------------------|------------------------|----------------------------------|--------------|--|
| | Actual Tax Rate | Amount of Tax that was Levied | Expenditures | |
| Road & Bridge | 9.369 | 974,751 | 2,068,944 | 2,190,843 |
| Noxious Weed | 0.410 | 42,643 | 149,945 | 165,500 |
| Public Safety | 17.484 | 1,819,040 | 1,724,847 | 1,791,405 |
| Road & Bridge Sales Tax | | | 1,160,522 | 1,246,484 |
| Emergency Man Grant | | | 17,500 | 40,000 |
| Ambulance | | | 1,020,000 | 1,180,000 |

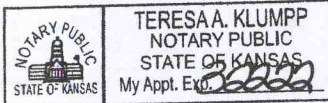
KENDELL MASON
Official Title: COUNTY CLERK

Proof of Publication

STATE of KANSAS, BOURBON COUNTY, ss.

I, Tammy Helm, being first duly sworn on oath, deposes and says: That she is the Editor of the Fort Scott Tribune, a twice weekly Newspaper printed and published in the City of Fort Scott, County of Bourbon, State of Kansas, which said newspaper has been published for more than five years prior to this date at least fifty times a year during said period, and is and has been entered in the Post Office of Fort Scott, Kansas as second mail matter, and has a general paid circulation on a monthly basis in Bourbon County, Kansas and is not a trade, religious or fraternal publication; and she further stated that the annexed copy was published in said newspaper once a week for one consecutive weeks first publication there of being on the 21 day of December, 2019.

Tammy Helm
Subscribed and sworn to before me this 18 day
December of, 2019.



Teresaa A. Klumpp
Notary Public

My Commission expires March 22, 2022

Publisher's Fee \$43.56

Notice of Budget Hearing for Amending the 2019 Budget
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| Fund | 2019 Adopted Budget | | | 2019 Proposed Amended Expenditures |
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| | Actual Tax Rate | Amount of Tax that was Levied | Expenditures | |
| Road & Bridge | 9.369 | 974,751 | 2,068,944 | 2,190,843 |
| Noxious Weed | 0.410 | 42,643 | 149,945 | 165,500 |
| Public Safety | 17.484 | 1,819,040 | 1,724,847 | 1,791,405 |
| Road & Bridge Sales Tax | | | 1,160,522 | 1,246,484 |
| Emergency Man Grant | | | 17,500 | 40,000 |
| Ambulance | | | 1,020,000 | 1,180,000 |

KENDELL MASON
Official Title: COUNTY CLERK
Publication Date: December 21, 2019

CPA Summary of Assumptions

*Diehl
Banwart
Bolton*

Certified Public Accountants PA

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

Board of County Commissioners
Fort Scott, Kansas 66701

We have also compiled the accompanying forecasted budget in the accompanying prescribed form of the Bourbon County, Kansas, for the year ending December 31, 2019 in accordance with attestation standards established by the American Institute of Certified Public Accountants.

representation of management and does not include evaluation of the support for the assumptions underlying the forecast. We have not examined the forecasts and, accordingly, do not express an opinion or another form of assurance on the accompanying forecasted statements or assumptions. Furthermore, there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Other Matters

The budget included in the accompanying prescribed form is intended to comply with the requirements of the Kansas Department of Administration – Municipal Services, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

Very truly yours,
DIEHL, BANWART, BOLTON, CPAs PA

Diehl, Banwart, Bolton, CPAs, PA

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